

HOUSE BILL No. 1005

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-3-14.

Synopsis: Tax credit for teachers' classroom supplies. Provides that an individual employed as a teacher is entitled to a credit against the individual's adjusted gross income tax liability for amounts expended on classroom supplies up to a maximum of \$200 per taxable year.

Effective: January 1, 2015 (retroactive).

Smaltz, Ubelhor, Carbaugh

January 15, 2015, read first time and referred to Committee on Education.



First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1005

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3-3-14 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 14. (a) As used in this**
4 **section, "classroom supplies" means any items that qualify for the**
5 **educator expense deduction under Section 62(a)(2)(D) of the**
6 **Internal Revenue Code (as effective December 31, 2013).**
7 **(b) Each taxable year, an individual employed as a teacher (as**
8 **defined in IC 20-18-2-22(a)) is entitled to a credit against the**
9 **individual's adjusted gross income tax liability for amounts**
10 **expended during the taxable year for classroom supplies. The**
11 **amount of the credit is the lesser of:**
12 **(1) two hundred dollars (\$200); or**
13 **(2) the total amount expended for classroom supplies during**
14 **a taxable year.**
15 **(c) The credit provided by this section may not exceed the**



1 amount of the individual's adjusted gross income tax liability for
2 the taxable year, reduced by the sum of all credits for the taxable
3 year that are applied before the application of the credit provided
4 by this section. The amount of any unused credit under this section
5 for a taxable year may not be carried forward to a succeeding
6 taxable year, carried back to a preceding taxable year, or
7 refunded.

8 SECTION 2. [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]

9 (a) IC 6-3-3-14, as added by this act, applies to taxable years
10 beginning after December 31, 2014.

11 (b) This SECTION expires January 1, 2018.

12 SECTION 3. An emergency is declared for this act.

